

**PARISH OF ST. BERNARD,  
STATE OF LOUISIANA  
CERTAIN FINANCIAL AND STATISTICAL DATA**

**Population of the Parish**

The population growth trend of the Parish of St. Bernard is as follows:

<b>YEAR</b>	<b>PARISH POPULATION</b>	<b>STATE POPULATION</b>
1950	11,087	2,683,516
1960	32,186	3,257,022
1970	51,185	3,644,637
1980	64,097	4,205,900
1990	66,631	4,219,973
1991	66,901	4,251,560
1992	67,302	4,287,195
1993	67,938	4,295,477
1994	67,369	4,315,085
1995	67,679	4,339,352
1996	67,447	4,350,579
1997	66,927	4,351,769
1998	67,264	4,368,967

Sources: US Census; Louisiana Tech University, January, 1999.

**Population of Municipalities**

St. Bernard Parish has no municipal entities.

## **ECONOMIC INDICATORS**

### **Personal Income**

The Bureau of Economic Analysis of the US Department of Commerce publishes personal income data. The most recent revised per capita income figures for the Parish, Louisiana and the United States are as follows:

<b>YEAR</b>	<b>PARISH</b>	<b>LOUISIANA</b>	<b>UNITED STATES</b>
1990	\$13,209	\$14,281	\$18,666
1991	\$14,090	\$15,079	\$19,201
1992	\$14,671	\$15,817	\$20,137
1993	\$15,855	\$17,133	\$21,220
1994	\$16,870	\$18,086	\$22,056
1995	\$17,539	\$18,826	\$23,059
1996	\$18,225	\$19,609	\$24,164
1997	\$19,113	\$20,458	\$25,288

Source: US Department of Commerce, Bureau of Economic Analysis, October, 1998.

### **Retail Sales**

According to the *Survey of Buying Power*, estimated retail sales by category in St. Bernard Parish were as follows:

*(In Thousands)*

<b>Year</b>	<b>Total Retail Sales</b>	<b>Food</b>	<b>Eat/Drink</b>	<b>Gen Mdse</b>	<b>Furn/Appl</b>	<b>Auto</b>
1991	\$408,124	\$168,884	\$32,029	\$52,026	\$5,504	\$35,907
1992	\$443,997	\$173,817	\$36,098	\$64,917	\$8,056	\$39,410
1993	\$464,023	\$170,832	\$39,015	\$72,098	\$8,065	\$44,998
1994	\$421,175	\$153,159	\$42,568	\$83,292	\$7,513	\$21,241
1995	\$441,778	\$150,500	\$45,749	\$88,340	\$6,630	\$31,565
1996	\$426,385	\$149,142	\$44,688	\$83,070	\$5,561	\$31,084
1997	\$432,618	\$146,045	\$46,798	\$91,826	\$8,487	\$34,336

(Note: The retail sales statistics in the 1995 edition of the *Survey of Buying Power*, which lists data for 1994, are based on newly published benchmark data from the 1992 Census of Retail Trade (CRT). Prior to this year, retail figures reported in the Survey were based on data from the 1987 Census [unlike the general Census, the CRT is conducted in five year intervals]. Whenever such an adjustment is made, trends in lines that fall across benchmark year are often skewed, a fact readers should keep in mind when comparing retail sales figures for 1994 and thereafter to those from prior years.

Source: Sales and Marketing Management, Survey of Buying Power, August, 1998.

## SALES TAXES

### Sales Taxes Levied in the Parish

The following is a summary, by area, of sales and use tax rates levied within the Parish of St. Bernard as of 12/31/98.

Entity/Area	Parish-Wide Tax	Municipal Tax	Total Local Tax	State Tax	Total Sales Tax
ST. BERNARD PARISH	4.5		4.5	4	8.5

Source: Louisiana Department of Revenue and Taxation, Sales Tax Division, January, 1999.

### Taxable Sales

Sales and use taxes are levied by various entities at various rates throughout the Parish. The following figures represent the tax base of a broad-based sales and use tax levied on a parishwide basis.

<i>(In Thousands)</i>					
Month	1994	1995	1996	1997	1998
January	\$41,737	\$34,040	\$46,590	\$43,976	\$50,636
February	\$40,416	\$46,213	\$47,575	\$49,652	\$54,067
March	\$61,758	\$56,356	\$61,267	\$69,679	\$59,510
April	\$41,609	\$42,259	\$49,297	\$49,228	\$53,929
May	\$45,031	\$44,711	\$49,154	\$51,794	\$53,276
June	\$55,922	\$60,274	\$87,961	\$65,553	\$70,394
July	\$49,387	\$47,426	\$50,206	\$55,133	\$55,814
August	\$47,469	\$47,378	\$50,033	\$50,121	\$53,706
September	\$59,469	\$59,426	\$59,052	\$56,742	\$54,953
October	\$45,781	\$46,646	\$46,298	\$53,328	\$55,829
November	\$48,761	\$50,048	\$50,825	\$52,690	\$61,276
December	\$65,005	\$67,655	\$80,463	\$67,902	\$80,851
Annual Total	\$602,344	\$602,431	\$678,722	\$665,797	\$704,241

Source: Oakland Econometrics.

## **PROPERTY TAXES**

### **Assessed Valuation of the Parish**

The recent trend in the assessed valuation of property throughout the Parish of St. Bernard is as follows:

<b>Year</b>	<b>Taxable Assessed Valuation</b>	<b>Homestead Exemptions</b>	<b>Total Assessed Valuation</b>
1990	\$122,292,238	\$96,678,995	\$218,971,233
1991	\$125,192,425	\$98,028,782	\$223,221,207
1992	\$127,421,019	\$98,976,262	\$226,397,281
1993	\$131,521,833	\$100,424,843	\$231,946,676
1994	\$136,574,794	\$101,556,828	\$238,131,622
1995	\$142,003,374	\$102,181,083	\$244,184,457
1996	\$163,257,521	\$103,145,795	\$266,403,316
1997	\$176,594,025	\$103,808,998	\$280,403,023
1998	\$181,848,921	\$105,284,955	\$287,133,876

Source: St. Bernard Parish Assessor's Office.

A breakdown of the assessed valuation of the Parish by classification of property is as follows:

<b>Year</b>	<b>Real Estate</b>	<b>Personal Property</b>	<b>Public Service</b>
1990	\$140,468,160	\$55,711,783	\$22,791,290
1991	\$143,047,117	\$56,210,190	\$23,963,900
1992	\$143,997,494	\$58,752,767	\$23,647,020
1993	\$144,967,312	\$63,149,274	\$23,830,090
1994	\$147,309,298	\$67,337,964	\$23,484,360
1995	\$149,513,814	\$70,969,243	\$23,701,400
1996	\$153,164,275	\$89,109,391	\$24,129,650
1997	\$156,555,856	\$99,110,567	\$24,736,600
1998	\$160,592,834	\$101,125,222	\$25,415,820

### **Millage Rates**

The recent trend in the aggregate ad valorem tax rates (in mills) levied on a parishwide basis by various entities within the boundaries of the Parish of St. Bernard follows:

<b>Year</b>	<b>Millage</b>
1990	65.51
1991	67.96
1992	71.48
1993	69.20
1994	68.18
1995	70.78
1996	67.07
1997	93.63
1998	95.08

Sources: Louisiana Tax Commission and St. Bernard Parish Assessor's Office.

## Leading Taxpayers

The ten largest property taxpayers of the Parish of St. Bernard in 1998 and their assessed valuation are as follows:

<b>TAXPAYER</b>	<b>ASSESSED VALUATION</b>
1. CHALMETTE REFINING	\$41,514,371
2. MURPHY OIL	\$18,652,884
3. SHELL	\$7,500,316
4. ENTERGY LOUISIANA	\$6,506,650
5. DOMINO SUGAR CORP.	\$6,443,293
6. BELL SOUTH	\$6,168,609
7. SOUTHERN NATURAL GAS CO.	\$5,439,490
8. HIBERNIA NATIONAL BANK	\$3,886,865
9. TOTAL MINATOME	\$3,664,044
10. FIRST NATIONAL BANK OF COMMERCE	\$3,201,023

Source: St. Bernard Parish Assessor's Office.

## SCHOOL STATISTICS

### Enrollment

The recent trends in public school registration, average daily membership and average daily attendance in the St. Bernard Parish school system are as follows:

<b>REGISTRATION</b>	<b>1994-95</b>	<b>1995-96</b>	<b>1996-97</b>	<b>1997-98</b>
AVERAGE DAILY ATTENDANCE	9,128	8,562	8,397	8,276
AVERAGE DAILY MEMBERSHIP	9,390	9,265	9,099	8,982
PUBLIC	9,128	9,495	9,200	9,080

"Average Daily Attendance" reflects the average daily attendance of member public school students during the session. "Average Daily Membership" reflects the average daily count of public school students registered during the session. "Public" reflects the count of public school students registered on the first day of the school year, including pre-kindergarten.

### Expenditures

Expenditure trends for the St. Bernard Parish School Board are as follows:

<b>EXPENDITURES</b>	<b>1994-95</b>	<b>1995-96</b>	<b>1996-97</b>	<b>1997-98</b>
MEAN TEACHER SALARY	\$26,017	\$25,955	\$28,038	\$29,878
CURRENT EXPEN PER STUDENT	\$4,380	\$4,409	\$4,916	\$5,156
CAPITAL OUTLAY	\$213,115	\$250,225	\$251,226	\$7,946,097
DEBT SERVICE	\$869,612	\$891,842	\$852,880	\$2,258,505
CURRENT EXPENDITURES	\$41,127,826	\$41,619,636	\$43,675,592	\$46,436,407

Source: Louisiana Department of Education.